

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.ustreas.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Credit for Alcohol Used as Fuel

▶ Attach to your return.

2000Attachment
Sequence No. **83**

Name(s) shown on return

Identifying number

Type of Alcohol Fuel	(a) Number of Gallons Sold or Used	(b) * Rate *	(c) Column (a) x Column (b)
1 Qualified ethanol fuel production (in gallons)	1	.10	
2 Straight alcohol and alcohol mixtures:			
a 190 proof or greater (in gallons)	2a	.54 (.53**)	
b Less than 190 proof but at least 150 proof (in gallons)	2b	.40 (.3926**)	
3 Add lines 1, 2a, and 2b in both columns	3		
4 Other fuels blended with the alcohol on lines 2a and 2b	4		
5a Total gallons of fuel. Add lines 3 and 4 (column (a)).	5a		
b Total gallons containing less than 5.7% of 190-proof alcohol or that are exempt from excise taxes (see instructions)	5b		
6 Subtract line 5b from line 5a	6		
7 Break down line 6 into the number of gallons of:			
a Aviation fuel for use in noncommercial aviation containing at least 10% alcohol	7a	.134 (.133**)	
b Gasohol (and other fuels) containing less than 85% alcohol (see instructions)	7b	(see instructions)	
c Special motor fuel containing 85% or more alcohol (see instructions)	7c	.0545 (.0535**)	
8 Add lines 7a through 7c, column (c)		8	
9 Current year credit less excise tax benefit. Subtract line 8 from line 3. Include this amount in your income for 2000		9	
10 Flow-through alcohol fuel credit(s) from a partnership, S corporation, estate, or trust (see instructions)		10	
11 Total current year credit for alcohol used as fuel. Add lines 9 and 10		11	

*Only the rate for ethanol is shown. See instructions for lines 2 and 7 for rates for alcohol other than ethanol.

**Rate effective January 1, 2001.

See **Who Must File Form 3800** to find out if you complete the lines below or file Form 3800.

12 Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 40			
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable lines of your return			
13 Alternative minimum tax (see instructions)			
14 Add lines 12 and 13			
15a Foreign tax credit	15a		
b Credit for child and dependent care expenses (Form 2441, line 9)	15b		
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	15c		
d Education credits (Form 8863, line 18)	15d		
e Child tax credit (Form 1040, line 47)	15e		
f Mortgage interest credit (Form 8396, line 11)	15f		
g Adoption credit (Form 8839, line 14)	15g		
h District of Columbia first-time homebuyer credit (Form 8859, line 11)	15h		
i Possessions tax credit (Form 5735, line 17 or 27)	15i		
j Credit for fuel from a nonconventional source	15j		
k Qualified electric vehicle credit (Form 8834, line 19)	15k		
l Add lines 15a through 15k		15l	
16 Net income tax. Subtract line 15l from line 14.		16	
17 Tentative minimum tax (see instructions)	17		
18 Net regular tax. Subtract line 15l from line 12. If zero or less, enter-0-	18		
19 Enter 25% (.25) of the excess, if any, of line 18 over \$25,000 (see instructions)	19		
20 Enter the greater of line 17 or line 19		20	
21 Subtract line 20 from line 16. If zero or less, enter -0-		21	
22 Credit for alcohol used as fuel allowed for the current year. Enter the smaller of line 11 or line 21 here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return		22	